

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

DR. JUDY WOOD ON BEHALF OF THE UNITED
STATES OF AMERICA,

Plaintiff/Relator,

-against-

SCIENCE APPLICATIONS INTERNATIONAL, CORP.;
APPLIED RESEARCH ASSOCIATES, INC.; BOEING;
NUSTATS; COMPUTER AIDED ENGINEERING
ASSOCIATES, INC.; DATASOURCE, INC.;
GEOSTAATS, INC.; GILSANZ MURRAY STEFICEK
LLP; HUGHES ASSOCIATES, INC.; AJMAL ABBASI;
EDUARDO KAUSEL; DAVID PARKS; DAVID SHARP;
DANIELLE VENEZANO, JOSEF VAN DYCK; KASPAR
WILLIAM; ROLF JENSEN & ASSOCIATES, INC.;
ROSENWASSER/GROSSMAN CONSULTING
ENGINEERS, P.C.; SIMPSON GUMPERTZ & HEGER,
INC.; S.K. GHOSH ASSOCIATES, INC.; SKIDMORE,
OWINGS & MERRILL, LLP; TENG & ASSOCIATES,
INC.; UNDERWRITERS LABORATORIES, INC.;
WISS, JANNEY, ELSTNER ASSOCIATES, INC.;
AMERICAN AIRLINES; SILVERSTEIN PROPERTIES;
AND UNITED AIRLINES,

Defendants.

07 CIV 3314 (GBD)

**REPLY DECLARATION OF
PHILIP TOUITOU**

I, PHILIP TOUITOU, an attorney duly admitted to the bar of this Court, declare pursuant to 28 U.S. C. § 1746 and under penalty of perjury under the laws of the United States of America, that the following statements are true and correct:

1. I am a member of Hinshaw & Culbertson, LLP, attorneys for defendants WISS, JANNEY, ELSTNER ASSOCIATES, INC. ("WJE") and ROLF JENSEN & ASSOCIATES, INC. ("RJA") in this lawsuit brought pursuant to the False Claims Act. I have reviewed the pleadings and our files in this matter and, based on our analysis of the same, I am familiar with the facts set forth herein.

2. I submit this Declaration in further support of defendants WJE's and RJA's joinder to co-defendant Applied Research Associates, Inc.'s ("ARA") motion to dismiss, pursuant to Rules 12(b)(1), 12(b)(6) and 9(b) of the Federal Rules of Civil Procedure. WJE and RJA's joinder to ARA's motion to dismiss was filed on or about February 15, 2008.

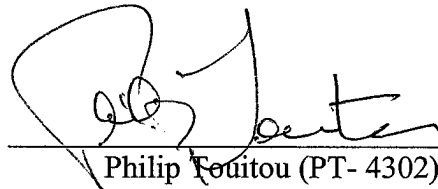
3. Plaintiff filed her opposition to ARA's motion to dismiss on or about February 29, 2008.

4. ARA filed its reply memorandum of law to plaintiff's opposition on or about March 7, 2008. Defendants WJE and RJA hereby adopt and incorporate ARA's reply papers in its entirety, including its supporting documents and exhibits submitted therewith.

5. For the reasons set forth in defendant ARA's moving and reply papers, which are adopted and incorporated herein, defendants WJE and RJA also move to dismiss the complaint against them.

WHEREFORE, it is respectfully requested that the Court grant defendants WJE's and RJA's motion to dismiss the Complaint, with prejudice and with costs.

Dated: New York, New York
March 24, 2008



Philip Touitou (PT- 4302)